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No. 2000/031

April 25, 2000

TO COUNTY ASSESSORS:

SPECIAL TOPIC SURVEY
ASSESSMENT OF TAXABLE POSSESSORY INTERESTS

The enclosed publication is a special topic survey regarding taxable possessory interests. The report focuses on issues and problems encountered by county assessors in complying with statutory and judicial requirements for taxable possessory interests.

The primary source of information for this report was a questionnaire regarding current assessment practices for administering, discovering, and valuing taxable possessory interests in the county assessors' offices. The questionnaire was sent to each of the 58 county assessors; 52 county assessors participated in the survey. The information compiled in this survey report will be useful in developing an appraisal training course and in the revision of the possessory interest handbook.

This report will be posted on the Board's Web site at www.boe.ca.gov. Additional hard copies are available from the Policy, Planning, and Standards Division at (916) 324-4019.

This survey report was approved by the Board on April 6, 2000. Your participation and assistance in gathering the data are greatly appreciated. If you have any questions regarding this report, please contact Sherrie Kinkle at (916) 322-2921 or e-mail skinkle@boe.ca.gov.

Sincerely,

/s/ Charles Knudsen for

Richard C. Johnson
Deputy Director
Property Taxes Department

RCJ:sk
Enclosure